

**IN THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	
)	CASE NO. C-1-01-541
BUFORD F. HOUCK, et al.,)	
)	JUDGE MICHAEL H. WATSON
Defendants.)	
)	

DECLARATION OF ALEJANDRO L. BERTOLDO FOR
THE UNITED STATES' MEMORANDUM IN SUPPORT OF ITS
MOTION FOR SUMMARY JUDGMENT

Pursuant to the provisions of 28 U.S.C. section 1746, I declare, under penalty of perjury, that the following is true and correct:

1. I am the trial attorney for the United States Department of Justice, Tax Division, assigned to represent the United States in this matter.

2. Government Exhibits 1-7 are true and accurate copies of documents received from the Internal Revenue Service as part of the administrative file of Buford Houck.

Date: April 4, 2005

/s/ Alejandro L. Bertoldo
ALEJANDRO L. BERTOLDO
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6019

CERTIFICATE OF SERVICE

It is hereby certified that the attached *Declaration of Alejandro L. Bertoldo for the United States' Memorandum in Support of its Motion for Summary Judgment* was filed electronically this April 4, 2005. Notice of this filing will be sent to all parties that have registered for electronic filing by operation of the Court's electronic filing system. Parties may access this filing through the Court's system. Service was also made by U.S. Mail, postage prepaid, on the following parties:

STATE OF OHIO, DEPARTMENT OF TAXATION
TAX COMMISSIONER OF OHIO
30 East Broad Street, 22 Floor
Columbus, OH 43215

FIRST FEDERAL SAVING & LOAN, ASSOC.
415 Center Street
Ironton, OH 45638

BUFORD F. HOUCK
1739 Kevin Street
Ironton, OH 45638

BETTY HOUCK
1739 Kevin Street
Ironton, OH 45638

/s/ Alejandro L. Bertoldo
ALEJANDRO L. BERTOLDO
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6019
email: Alejandro.L.Bertoldo@usdoj.gov